



# Terre des hommes Foundation

## Carbon Footprint Report 2024

December 2025

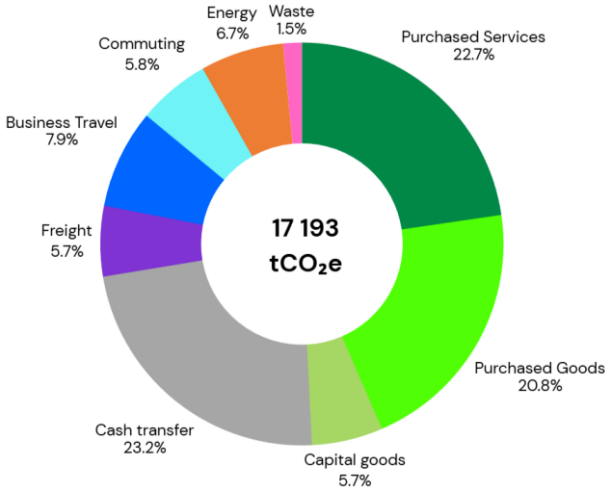
## Executive Summary

Terre des hommes (Tdh), an international non-governmental organization committed to the protection and rights of the child, has for several years been engaged in an ecological transition aimed at reducing its environmental footprint. In a humanitarian and development context marked by the intensification of climate and environmental risks, and in alignment with the [Climate and Environment Charter for Humanitarian Organizations](#) signed in 2022, Tdh acknowledges the responsibility of its own operations and is committed to an ambitious decarbonization pathway scientifically aligned with the Paris Agreement.

This carbon footprint report provides a consolidated assessment covering most of Tdh’s operational activities for the year 2024. Conducted in accordance with the GHG Protocol methodology and ISO 14064 standard, it is based on data collected from country delegations and headquarters, in line with the principles of relevance, completeness, consistency, transparency, and accuracy.

Tdh’s total greenhouse gas (GHG) emissions for 2024 amount to **17,193 tCO<sub>2</sub>e**. As across the humanitarian sector, emissions are highly concentrated in a few key categories: procurement of goods and services, cash transfer programs, business travel, energy consumption, and international freight.

### Summary breakdown of the main emission sources (2024)



This concentration of emissions is comparable to trends observed in international humanitarian organizations: a high proportion of indirect emissions from Scope 3, often linked to outsourcing certain services, operational purchases, and international humanitarian logistics.”

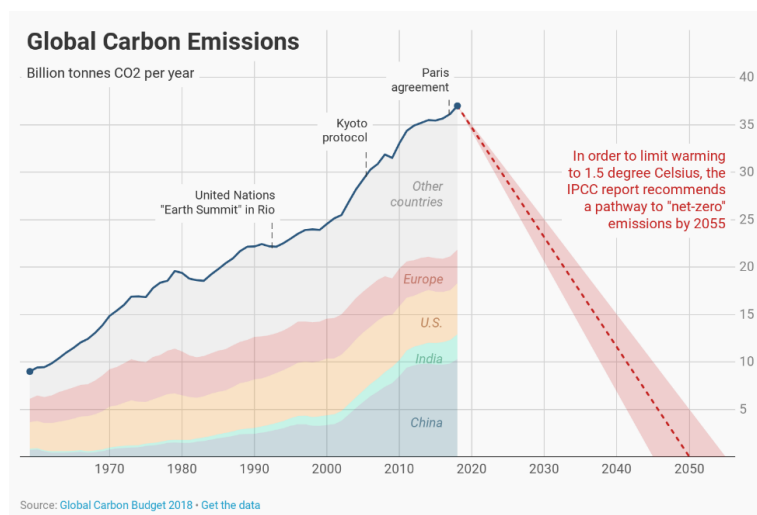
Beyond quantification, this report identifies major levers for improving the quality of internal reporting. It calls for strengthened data structuring, consolidated data collection processes, and the establishment of monitoring mechanisms enabling Tdh to effectively manage its target of reducing emissions by 50% by 2030, as detailed in the organization’s [Climate and Environment Roadmap](#).

## 1. Introduction

Founded in 1960 in Lausanne, Terre des hommes Foundation (Tdh) currently implements projects in 27 countries, covering areas such as health, migration, access to justice, child protection, WASH, and digital innovation (ICT4D). Its teams observe daily the growing impacts of climate change on children's living conditions, health, and protection. Nearly one billion children already live in contexts exposed to extreme climate risks.

Climate hazards overlap with other crises (conflict, food insecurity, forced migration, etc.), creating situations of heightened vulnerability. In this context, humanitarian and development organizations have a triple responsibility: to reduce their own environmental impacts (mitigation), to strengthen community resilience (adaptation), and to promote ambitious political and economic measures (advocacy). These principles are set out in [Tdh's Environmental Policy](#).

In 2021, Tdh joined the [Climate Action Accelerator](#), a non-profit initiative aimed at mobilizing a critical mass of public-interest organizations to develop climate solutions. Through this commitment, Tdh formally pledged to reduce its GHG emissions by 50% by 2030. This target is aligned with climate science and compatible with a pathway to limit global warming to 1.5°C.



To keep global warming below 1.5°C, the Intergovernmental Panel on Climate Change (IPCC) anticipates the need to reach net-zero emissions by 2055. To achieve this, all sectors of society—including the humanitarian and development sector—must begin decarbonizing immediately.

The challenges of decarbonization in the sector are considerable. Under strong pressure, it is increasingly difficult to meet commitments. This difficulty is mainly due to the fact that most

emissions come from supply chains, over which NGOs have limited leverage (these issues are clearly identified in the [sectoral roadmap](#) published in 2024 by the Climate Action Accelerator). At the same time, different approaches to accounting for emissions are emerging (for example, the recent decision by some NGOs part of the "[Réseau Environnement Humanitaire](#)" not to include emissions linked to humanitarian projects in their quantified reduction objectives), leading to fragmentation within the sector and complicating comparisons.

Against this trend, Tdh has chosen to maintain its objectives despite the obstacles. With humility and acknowledging that the organization is still in a learning phase, we affirm that implementing mitigation measures to provide a healthy and sustainable environment for children and youth, as well as upholding accountability and the principle of "do no harm" toward beneficiaries, compels us to honor our commitments.

This 2024 carbon footprint report represents an essential step in implementing this commitment, providing consolidated data, a structured analysis, and recommendations for improving monitoring. It is Tdh's second greenhouse gas emissions assessment, following the first [Carbon Footprint Report in 2021](#).

## 2. Methodology

The methodology applied follows the framework of the Greenhouse Gas Protocol (GHG Protocol), the international reference for organizational carbon accounting, and also relied on the requirements of ISO 14064 standards.

### 2.1 Methodological Principles

The GHG Protocol is based on five fundamental principles applied in this study:

- **Relevance:** Only emission sources significant for Tdh, in relation to its organizational model, are included.
- **Completeness:** All material emission sources have been covered as far as possible, considering current data collection limitations.
- **Consistency:** Data is processed using consistent methods, enabling future comparisons.
- **Transparency:** Assumptions, limitations, and calculation methods are clearly stated.
- **Accuracy:** Emission factors come from recognized databases compiled in the Humanitarian Carbon Calculator (HCC) – the reference tool for carbon footprint calculation in the humanitarian sector.

### 2.2 Calculation Approach

Emissions were calculated using the following formula:



**Activity data** refers to quantitative information derived from activities that generate greenhouse gas emissions within the organization. These serve as the basis for calculating the carbon footprint when multiplied by emission factors (see below). The most common examples for Tdh include:

- Financial amounts in CHF (for purchases of goods and services)
- Units (for certain capital goods purchases)
- Liters of fuel
- kWh of electricity
- Kilometers traveled (vehicle, airplane, etc.)
- Tons (transported material, waste, etc.)

An **emission factor** is a coefficient that converts an activity data point into greenhouse gas emissions. It expresses the amount of CO<sub>2</sub> or other greenhouse gases emitted per unit of activity, generally in tons per unit (kWh, liter, km, CHF, etc.). For this report, the emission factors used come from the Humanitarian Carbon Calculator (HCC)<sup>1</sup>, developed for the humanitarian sector to ensure consistent and adapted estimates. This tool is particularly relevant for NGOs as it considers the specificities of humanitarian operations, such as frequent travel, logistics, and fragile contexts.

Results are expressed in **tons of CO<sub>2</sub> equivalent (tCO<sub>2</sub>e)**, a unit based on the Global Warming Potential (GWP) indicator defined by the IPCC's Fifth Assessment Report, in line with current standards. The GWP measures the impact of a greenhouse gas on climate warming compared to carbon dioxide (CO<sub>2</sub>), which serves as a reference.

<sup>1</sup>The Humanitarian Carbon Calculator (HCC) is available on the following webpage: [Humanitarian Carbon Calculator- Climate Charter %](#)

This approach allows different GHGs to be aggregated into a single common unit – the tCO2e – to facilitate comparison and overall emission calculation. Example: 1 kg of CH4 = 28 kg of CO2e.

### 2.3 Comparison with Tdh's 2021 Carbon Footprint

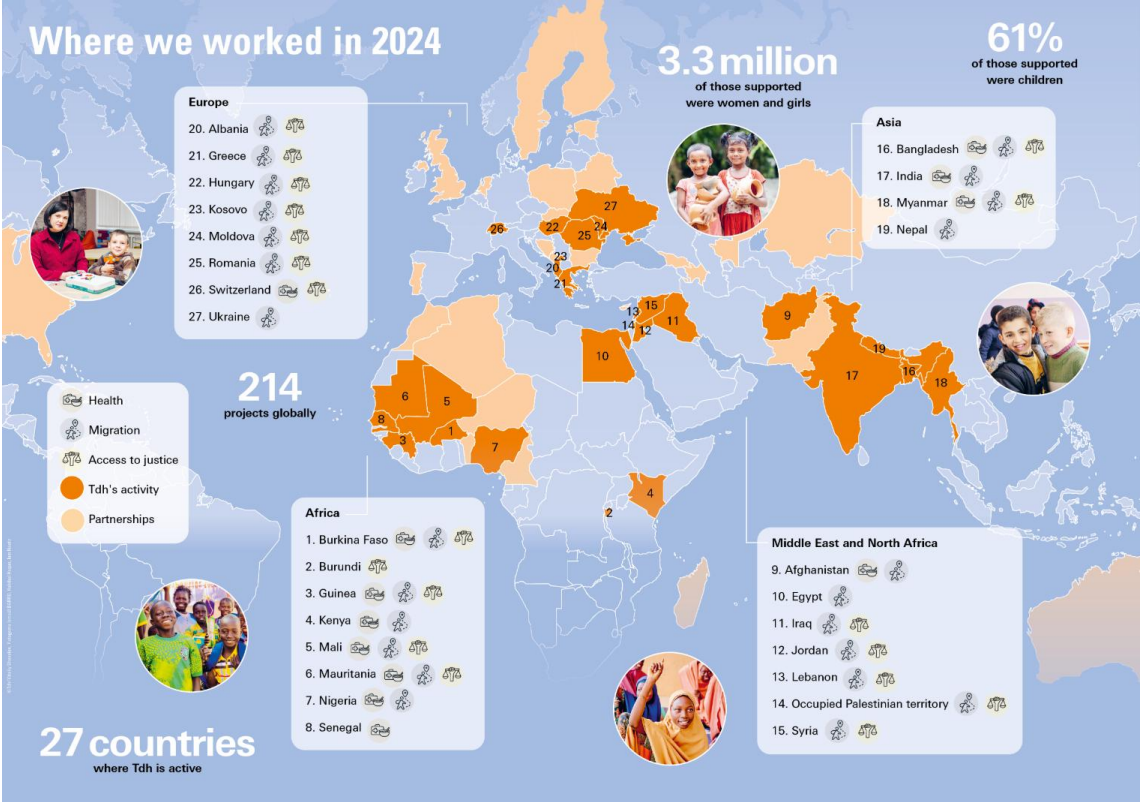
For each category, the report offers a comparison between the 2024 results and those from the carbon footprint assessment conducted in 2021. While these comparisons can be relevant and insightful in certain cases (which will be explained later), they should be interpreted with caution. Specific limitations will be detailed later in the report, but in general, the following can be identified:

- 1) Methodological robustness: Although the HCC tool remains the reference for data collection, certain methodological adjustments in how information is collected or classified limit the comparability of results from one year to another. Some items have been reclassified or accounted for differently depending on the reporting period, making the comparison less robust.
- 2) Approximations related to financial data: Due to the absence of analytical accounting, Tdh cannot accurately allocate its costs by activity or project, which limits the precisions of year-to-year analyses.
- 3) Quality of collected data: Human errors and approximations may occur due to a lack of methodological rigor in data collection, transmission and verification processes.

## 3. Definition of Boundaries

### 3.1 Organizational Boundary

The organizational boundary includes all entities financially controlled by Tdh (headquarters in Switzerland and all the countries listed below and shown in dark orange – except Nigeria, which could not be included in 2024).



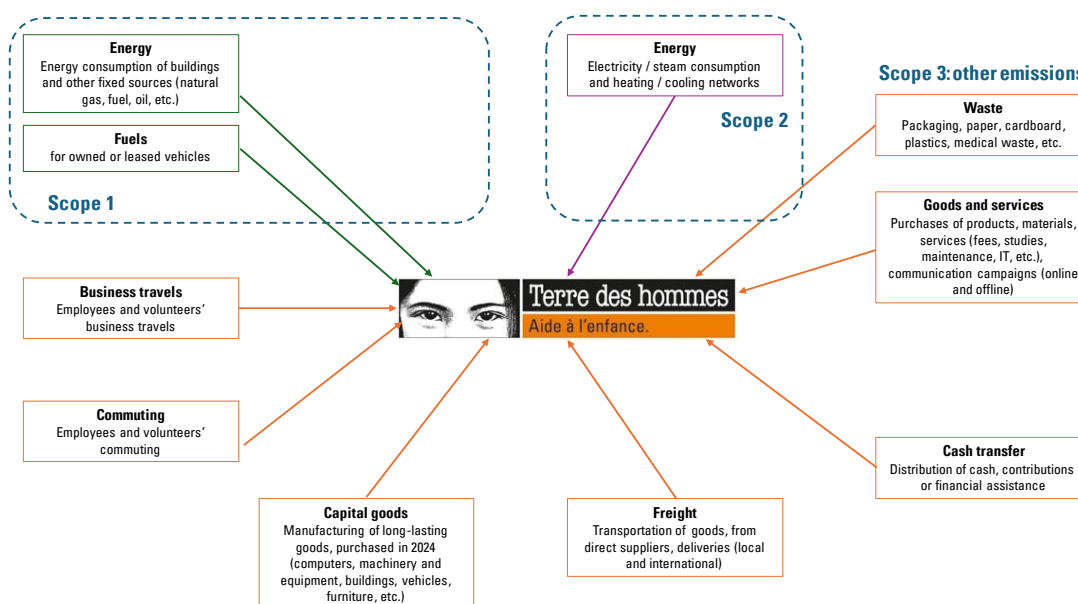
<b>Headquarters</b>	Lausanne, Suisse
<b>Delegations</b>	26 countries <sup>2</sup> : Albania, Afghanistan, Bangladesh, Burkina Faso, Burundi, Egypt, Greece, Guinea, Hungary, India, Irak, Jordan, Kenya, Kosovo, Lebanon, Mali, Mauritania, Moldova, Myanmar, Nepal, Palestine, Romania, Senegal, Ukraine
<b>Staff</b>	2297
<b>Total budget</b>	100 Mio CHF

### 3.2 Operational Boundary (Scopes)

The operational boundary defined the organization’s processes included in the measurement. It covers all activities for which the organization is considered responsible, divided into three “scops,” in accordance with the GHG Protocol:

- **Scope 1:** Direct emissions. These are emissions produced directly by the organization from sources it owns or controls (fuel consumed by vehicles, diesel generators used in bases, heating with fuel oil or gas in premises).
- **Scope 2:** Indirect emissions related to purchased electricity. These are indirect emissions linked to the production of electricity consumed by the organization (electricity in offices, health centers, warehouse, etc.).
- **Scope 3:** Other indirect emissions. This includes everything related to the organization’s activities but not directly controlled by it (purchases, freight and transport, travel, waste, cash transfers<sup>3</sup>).

For Tdh’s carbon footprint, the operational boundary can be visualized as follows:



<sup>2</sup> Nigeria is not included in the scope because the conditions in 2024 did not allow for data collection.

<sup>3</sup> Due to the controversial nature of the ‘cash transfer’ category from a methodological standpoint, two views of Tdh’s carbon footprint will be presented in this report: one including cash transfers and one excluding them. More details are provided later in the report.

*Energy.* Energy consumption at various sites (offices, bases, health centers, and other project sites), in the form of electricity or fuels for fixed sources such as natural gas, fuel oil, and generators.

*Purchase of goods and services:*

- Goods: Purchases intended for beneficiaries within projects, as well as for Tdh's operational functioning. Examples: medicines, emergency kits, fertilizers for agricultural projects, clothing, school supplies.
- Services: Services required for implementing activities. Examples: publishing services, insurance, consultancy, production of visibility materials, accommodation and catering for staff on mission.

*Capital goods.* Purchases of goods with a lifespan exceeding one year, necessary for the organization's functioning. Examples: vehicles, infrastructure, heavy equipment, machinery, IT equipment.

*Cash transfers.* Amounts paid to beneficiaries under cash transfer projects, in the form of cash or vouchers, for purchasing essential goods. Due to the controversial nature of the "cash transfer" category from a methodological standpoint, and its exclusion from the 2021 footprint, two views of Tdh's carbon footprint will be presented in this report: one including cash transfers and one excluding them. More details are available in section 5.5.

*Business travel.* Internal or international staff travel to project sites. This category includes daily commutes (office-base) and occasional trips (field visits, missions), using various means of transport such as car, motorcycle, airplane, or public transport.

*Commuting.* Travel between employees' homes and workplaces. According to a survey conducted in 2024, preferred modes of transport include car, motorcycle, public transport, and soft mobility.

*Freight.* Transport of goods from production or storage sites to project sites, by various modes of transport, mainly truck, airplane, or cargo ship.

*Waste.* Waste generated by Tdh activities, disposed of through various means such as recycling or elimination. Waste management is the subject of pilot projects in specific contexts (Bangladesh, Burkina Faso, Nepal) and is only partially addressed in this report due to its complexity and strong context dependency.

### 3.3 Temporal Boundary

The carbon footprint report covers the calendar year: **January 1 – December 31, 2024.**

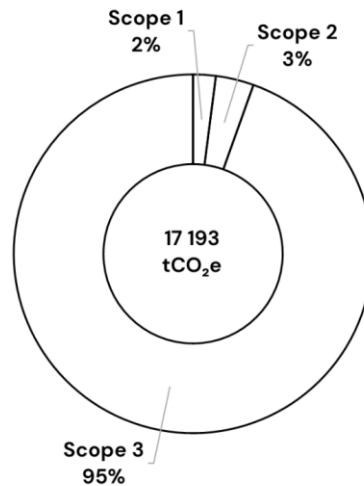
#### **Assessing the carbon footprint of Tdh's partners?**

Unlike the exercise carried out in 2021, the calculation of the 2024 carbon footprint does not include an assessment of emissions from implementing partners. This exclusion is mainly due to the absence, to date, of a robust methodology identified by Tdh for this type of analysis. However, given the importance Tdh places on localized implementation of its interventions through partners, as well as the significant share of budget transferred to them for operational activities (CHF 13.1 million in 2024, representing about 13% of the total budget), the organization commits to identifying and applying appropriate methodologies during the next assessment.

## 4. Global Results

### 4.1 Results by Scope

In 2024, Tdh's greenhouse gas emissions amounted to **17'193 tCO<sub>2</sub>e**. As with most international NGOs, Tdh's emissions come predominantly from Scope 3 (over 90%).



**Scope 1: 2%, or 329 tCO<sub>2</sub>e.** This scope covers emissions produced directly by the organization, mainly from the combustion of fossil fuels. These emissions are relatively low because Tdh owns few heavy assets (buildings, vehicles) compared to its overall activity.

**Scope 2: 4%, or 556 tCO<sub>2</sub>e.** This scope includes indirect emissions related to the production of electricity consumed by Tdh.

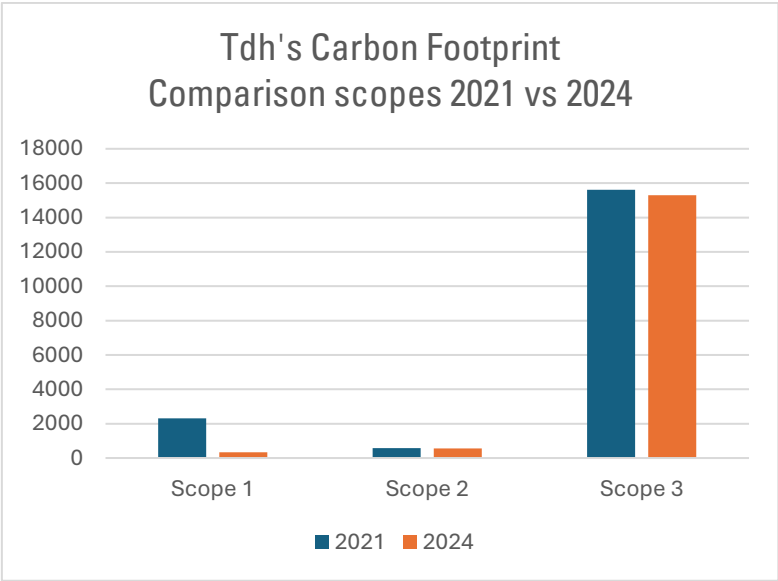
**Scope 3: 94%, or 15'298 tCO<sub>2</sub>e.** This scope encompasses all emissions induced by Tdh's activities but generated by third parties. It is by far the largest, mainly due to the purchase of goods and services, cash transfer, and business travel (details provided later in the report).

#### *Comparison with Tdh's 2021 Carbon Footprint:*

Overall, the organization's carbon footprint remains relatively stable compared to 2021 (18,500 tCO<sub>2</sub>e), with a slight apparent decrease (-7%). However, this reduction should be interpreted with caution: one country (Nigeria) was not included in the 2024 scope due to contextual factors preventing data collection, so the actual footprint is likely slightly higher.

These changes seem partly consistent with operational realities but warrant deeper analysis. The organization's total budget increased from CHF 98 million in 2021 to CHF 100 million in 2024. In this context, a stable or slightly increasing carbon footprint appears logical given this modest budget growth and the limited number of decarbonization actions implemented.

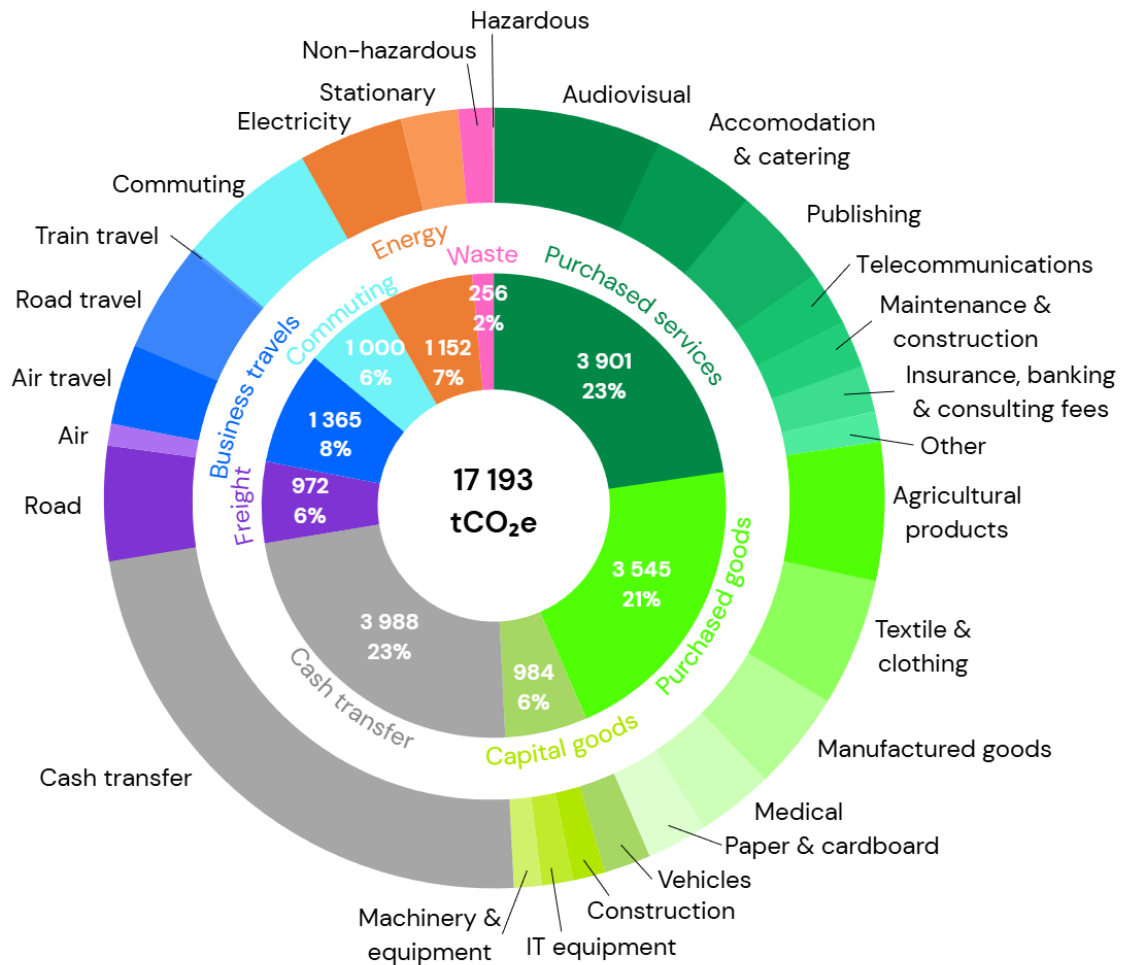
Regarding the distribution between scopes, scope 1 shows a marked decline, mainly linked to the apparent reduction in fuel consumption by Tdh-owned vehicles.



Three main factors can explain this decrease:

- Reduction in operational volume: tight financial context and closure of several delegations in 2023-2024.
- Change in mobility model: Shift to rental services rather than vehicle purchases, fleet reduction, and emissions reallocated to scope 3 under "goods and services" and "business travel".
- Data collection limitations: Lack of systematic tools to track distance and fuel consumption, incomplete data, and difficulty attributing expenses due to service contracts often including a global rate (fuel, wear, driver, etc.), which is recorded under "services" rather than scope 1.

## 4.2 Results by Emission Category (including cash transfer)



The highest-emitting categories are:

- **Purchases of goods & services** : 49%
- **Cash transfer** : 23%
- **Travel** : 14%
- **Freight** : 6%
- **Energy** : 7%
- **Waste** : 1,5%

A breakdown by sub-category highlights Tdh's main emission sources in more detail:

All purchases account for 49% of the total footprint, or 8459 tCO<sub>2</sub>e :

- **Purchases of goods and services** represents 43% of the footprint, or 7475 tCO<sub>2</sub>e. This corresponds to nearly CHF 20 million spent. This category includes the purchase of medical equipment, other project support items, and office supplies, while services cover emissions from services provided by external contractors.
- **Purchase of capital goods** represents 6% of the footprint, or 984 tCO<sub>2</sub>e. These include buildings, construction, vehicles, IT equipment, and machinery purchased during the reference year, with a lifespan exceeding one year.

**Cash transfer account for 23% of the footprint**, or 3988 tCO<sub>2</sub>e. This corresponds to CHF 2.75 million distributed in 2024.

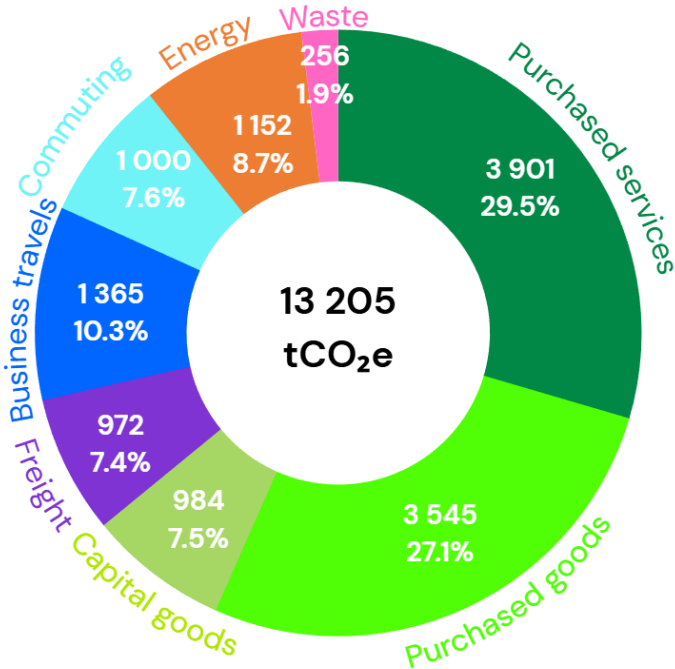
All **transport** accounts for **20% of the footprint**, or 3337 tCO<sub>2</sub>e:

- **Travel** represents 14% of the footprint, or 2365 tCO<sub>2</sub>e. This mainly includes professional travel, particularly road and air travels, as well as commuting. By road, approximately 3.5 million kilometers were traveled. By air, 3.15 million kilometers were traveled during the year.
- **Freight** represents 6% of the footprint, or 972 tCO<sub>2</sub>e.

**Energy consumption** accounts for **7% of the footprint**, or 1152 tCo<sub>2</sub>e. A total of 986'098 kWh and 120'213 liters of fuel were consumed in 2024.

**Waste** accounts for **1.5% of the footprint**, or 256 tCo<sub>2</sub>e.

**4.3 Results by Emission Category (without cash transfer)**



When the cash transfer category is removed, the carbon footprint and the distribution of the highest-emitting categories naturally change: In total, Tdh would have emitted 13,205 tCO<sub>2</sub>e in 2024, about 30% less than in 2021, mainly through its purchases of goods and services (57% of the footprint), travel (18%), energy consumption (9%), purchases of capital goods (7.5%), and freight (7.5%). Waste rises to 2%. Thus, three main blocks would make up the bulk of the footprint: the “purchases” block (goods, capital goods, services) with 64%, the “travel” block (business trips, commuting, freight) with 25%, and the “energy” block with 9%.

### *Comparison with the 2021 Carbon Footprint:*

#### General analysis of variations:

Although the overall footprint shows a moderate decrease of -7% (and, as mentioned earlier, likely overestimated), this apparent stability masks very significant differences between categories. These disparities are generally a warning signal, as they may indicate methodological changes or inconsistencies in data collection. Detailed variations between 2021 and 2024, along with explanatory assumptions, are presented in the following sections.

If the “cash transfer” category is excluded (as in the 2021 footprint calculation), the observed decrease is much more pronounced, reaching over 30%. This reduction mainly comes from significant decreases in the categories of capital goods (-3,765 tCO<sub>2</sub>e), travel (-2,674 tCO<sub>2</sub>e), and freight (-1,509 tCO<sub>2</sub>e). This trend suggests that some decarbonization efforts, combined with contextual factors, have had a real impact on Tdh’s environmental footprint. However, the magnitude of these differences raises questions: it is likely that errors occurred either in the reference year or in the 2024 data. For example, the drastic drop in capital goods purchases can partly be explained by operational changes, but not entirely, which suggests methodological inconsistencies.

In conclusion, this view of the footprint highlights significant reductions, but these will need to be confirmed in the next assessment to determine whether they are due to methodological adjustments or whether, without global-scale actions, Tdh has already managed to reduce its footprint by 30% thanks to minor measures and targeted good practices in certain contexts.

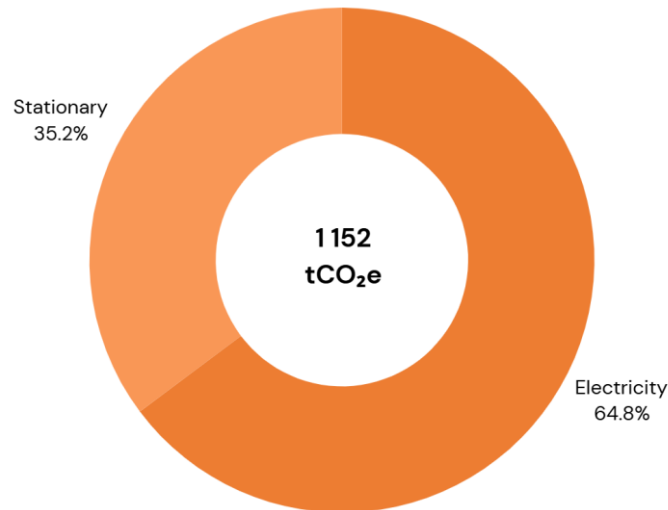
#### Reduction vs. Decarbonization:

It is also essential to emphasize that the observed decreases do not necessarily reflect voluntary emission reduction actions. In most cases, they also appear linked to contextual factors (reduced activity, geopolitical context, budget constraints) rather than structured decarbonization measures. In practice, Tdh has implemented only a limited number of concrete initiatives to reduce its emissions, which reinforces the hypothesis that the observed decrease is mainly contextual.

## 5. Detailed Analysis by Category

### 5.1 Energy and Fugitive Emissions

Total emissions: **1 152 tCO<sub>2</sub>e** (7% of the footprint – 4<sup>th</sup> largest category)



Main components :

- Electricity: 746 tCO<sub>2</sub>e (65%), representing 986,098 kWh consumed.
- Fuels: 406 tCO<sub>2</sub>e (35%), mainly from 120,213 liters of fuel consumed for generators.
- Refrigerant leaks: estimated at ~200 tCO<sub>2</sub>e but not included in the footprint, requiring improved monitoring.

#### *Comparison with the 2021 Carbon Footprint:*

Overall, a reduction of about 50% is observed, but it is important to note that the scopes in 2021 and 2024 do not cover exactly the same elements.

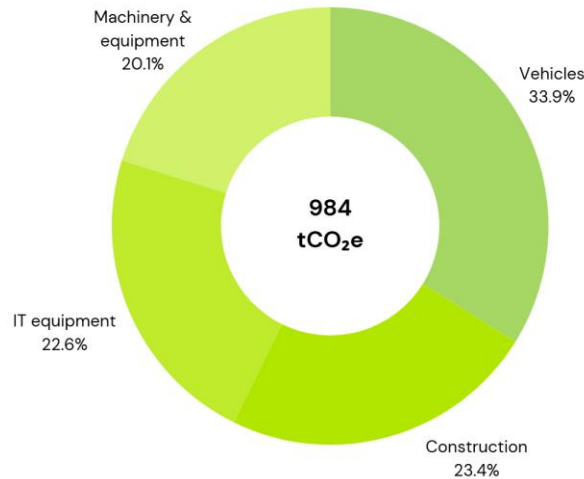
For electricity consumption, there is a slight increase between 2024 (986,098 kWh) and 2021 (734,601 kWh), which seems consistent with a transition toward electrical sources observed in several intervention countries (a contextual factor).

Conversely, fuel consumption shows a drastic drop, suggesting that the scope of the 2024 footprint is not identical to that of 2021. Most likely, fuel consumption by vehicles was accounted for differently between 2024 and 2021, which indicates:

- Change in mobility model: Shift to rental services rather than vehicle purchases, fleet reduction, and emissions reallocated to Scope 3 under “goods and services” and “business travel.”
- Data collection issues: Lack of systematic tools to track distance and fuel consumption, incomplete data, and difficulty attributing expenses due to service contracts often including a global rate (fuel, wear, driver, etc.), recorded under “services” rather than Scope 1.

## 5.2 Capital Goods

Total emissions: **984 tCO<sub>2</sub>e** (6% of the footprint – 5th largest category)



Main components :

- Vehicles: 333 tCO<sub>2</sub>e (34%), corresponding to 20 vehicles purchased.
- Construction / buildings : 230 tCO<sub>2</sub>e (23%)
- IT equipment: 222 tCO<sub>2</sub>e (23%)
- Machinery & equipment: 198 tCO<sub>2</sub>e (20%)

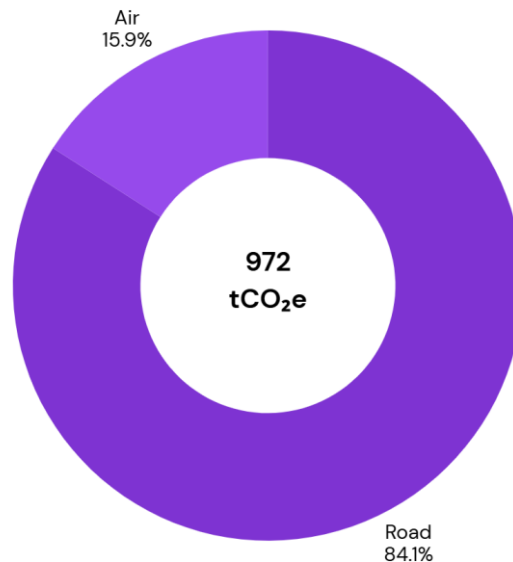
### *Comparison with the 2021 Carbon Footprint:*

There is a sharp decrease in this category (-79% emissions compared to the 2021 footprint). It is likely that some items recorded in 2021 were incorrectly reported (overestimation and misunderstanding of the expected information), which explains part of the difference. The 2024 results appear more consistent compared to the footprint of other organizations with similar profiles than the 2021 results. Nevertheless, several factors can help explain this decrease:

- Fewer vehicles purchased in 2024 (20) vs. 2021 (more than 70): This reflects fluctuating operational realities, notably a tighter budget and less fleet renewal, with increased reliance on rentals.
- Construction of infrastructure: Three major structures were built in 2021, compared to very few in 2024, which accentuates the gap.
- IT equipment: Purchases decreased in 2024, particularly for mobile phones, as 2021 saw significant acquisitions linked to a digital health project.

### 5.3 Fret

Total emissions: **972 tCO<sub>2</sub>e** (6% – 6th largest category)



Main components :

- Road freight: 817 tCO<sub>2</sub>e (84%)
- Air freight: 155 tCO<sub>2</sub>e (16%)

#### *Comparison with the 2021 Carbon Footprint:*

There is a significant reduction in freight emissions: a decrease of about 60% between 2021 and 2024. Air freight was halved, and road freight decreased fivefold. Among the explanations for this trend, we can cite:

- Decrease in operational volume: Fewer international purchases, notably medicines for the Health program (especially in Burkina Faso).
- Changes in logistics practices: Increased reliance on local procurement, reducing the need for international transport, and possible adjustments in supply planning.

However, these factors do not fully explain the decrease, particularly for road freight. Points of concern include:

- Insufficient data collection: No systematic tracking of deliveries; service contracts often include global rates (fuel, driver, wear and tear), which are recorded under “goods and services” rather than “freight.”
- Nature of Tdh operations: Low volume of international purchases means some materials are transported by staff during travel, which escapes tracking.

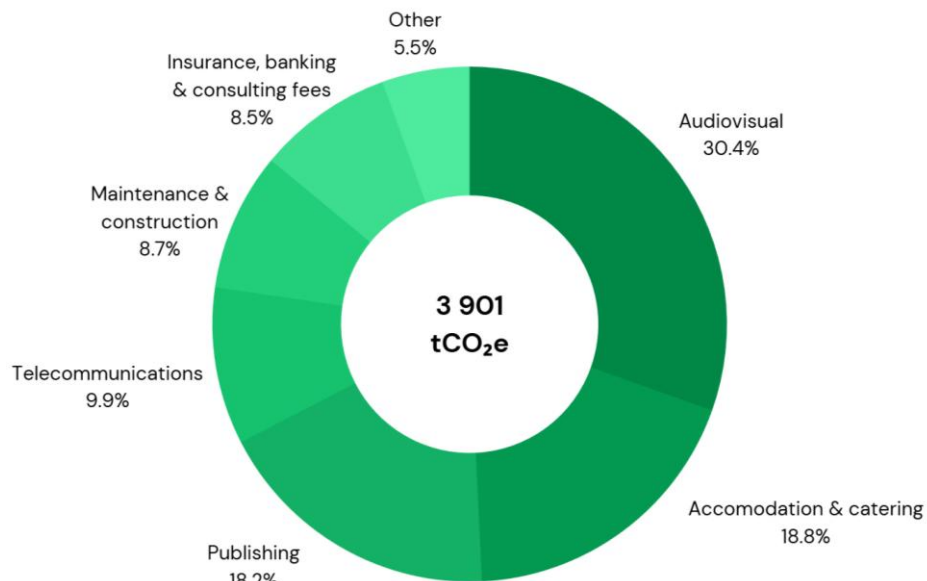
These elements suggest a likely underestimation of freight-related emissions.

Notably, maritime freight was absent in 2024: If this non-use of maritime freight is confirmed, it represents a strategic avenue to explore for decarbonizing freight activities, particularly air transport.

## 5.4 Goods and Services

Total emissions: **7,475 tCO<sub>2</sub>e** (43% – the largest category)

**Purchase of Services** (52% of this category – 3 901 tCO<sub>2</sub>e) :



Main components:

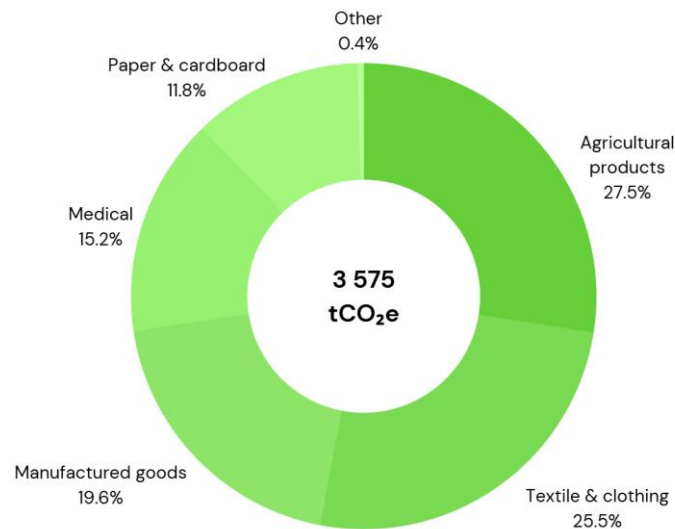
- Audiovisual production: 1,187 tCO<sub>2</sub>e
- Accommodation & catering: 734 tCO<sub>2</sub>e
- Publishing: 709 tCO<sub>2</sub>e
- Telecommunications: 385 tCO<sub>2</sub>e
- Maintenance & construction : 339 tCO<sub>2</sub>e
- Insurance, banking, consulting fees: 332 tCO<sub>2</sub>e

### *Comparison with the 2021 Carbon Footprint:*

The increase in services reflects both a structural transformation of the operational model and methodological limitations that complicate interpretation. In 2024, service-related expenses exceeded CHF 15 million, an increase of 62% compared to 2021. This trend is mainly explained by the evolution of the operational model: Tdh invests less and less in infrastructure projects or direct purchases of goods and increasingly favors outsourcing services for many tasks. This choice, common in the humanitarian sector, has intensified in a context marked by financial and security constraints. The increase in services is observed in almost all countries.

However, this evolution is amplified by methodological limitations. Data collection remains weak: some activities are classified differently depending on the delegation, and generic categorizations such as "other" remain frequent, reducing the precision of the analysis. In addition, some expenses related to travel or energy services are recorded as "services" when they should appear in other categories. Finally, service tracking relies solely on the monetary amount spent, a highly volatile indicator sensitive to external factors. The absence of analytical accounting within Tdh exacerbates this difficulty, limiting visibility on the exact nature of contracted services.

## Purchase of Goods (48% of this category – 3 574 tCO<sub>2</sub>e)



### Main components :

- Agricultural products : 983 tCO<sub>2</sub>e
- Textile & clothing : 912 tCO<sub>2</sub>e
- Manufactured goods : 700 tCO<sub>2</sub>e
- Medical : 543 tCO<sub>2</sub>e
- Paper & cardboard : 423 tCO<sub>2</sub>e

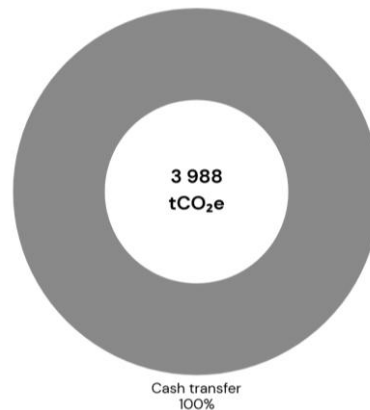
### *Comparison with the 2021 Carbon Footprint:*

Purchases of goods remain relatively stable, with some specific changes. In 2024, Tdh allocated approximately CHF 5 million to the purchase of goods (around CHF 4 million in 2021). The trends are mixed:

- Medicines and other medical goods remain generally stable, with a slight decrease in some countries, notably Burkina Faso, which seems consistent with operational changes.
- A sharp increase in paper consumption is observed, a point that needs monitoring.
- Capital goods, particularly furniture, show amounts comparable to those of 2021, although slightly lower.
- Finally, some categories have been reclassified: for example, expenses related to accommodation and meals, present in 2021, are now recorded as services.

## 5.5 Cash transfer

In 2024, the carbon footprint linked to Tdh's cash transfer activities amounted to 3,990 tCO<sub>2</sub>e, representing 23% of the total footprint. This high proportion is explained by the inclusion of cash transfer programs in the footprint—unlike in 2021—since these programs are now considered a cornerstone of humanitarian and development interventions, particularly in crisis contexts where flexibility and speed are essential. In 2024, Tdh distributed more than CHF 2.75 million to beneficiaries through these projects. It is important to note that in 2021, Tdh was already conducting activities involving cash transfers, but these were not accounted for in the carbon footprint. This indicates that the 2021 footprint was likely underestimated for this emission source.



The inclusion of cash transfers in Tdh's 2024 carbon footprint reflects a commitment to improving transparency and capturing the indirect impact of financial flows on supply chains and final consumption. The calculation of the carbon footprint for cash transfers is based on indirect emission factors, estimating emissions generated by beneficiaries' spending (food, consumer goods, services). However, this approach raises several limitations :

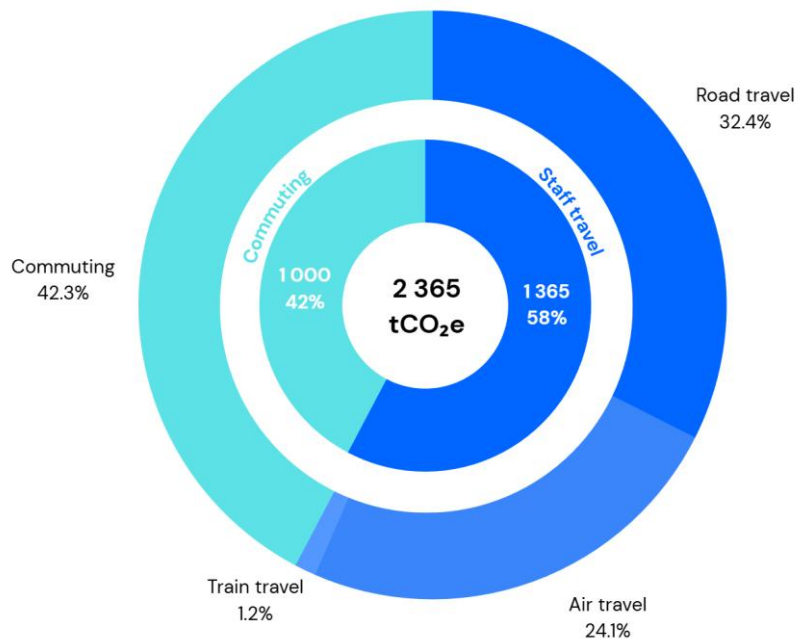
- **Lack of standardization:** There is no international consensus on the method. Tools like the HCC rely on general assumptions, often derived from sector averages.
- **Bias related to beneficiary behavior:** Spending varies greatly depending on context (purchase of local food vs imported products, services vs durable goods), making estimates uncertain.
- **Controversial emission factors:** Some studies (ICRC 2023, WWF 2022, ACF 2024) highlight that the applied coefficients may overestimate the actual impact due to a lack of robust empirical data.

Recent research converges on one point: the carbon footprint of cash transfers is significant but highly dependent on methodological assumptions. Some advocate for hybrid approaches combining real consumption data and sectoral coefficients to reduce uncertainty.

Including cash transfers in the carbon footprint is therefore an important step toward reflecting the reality of humanitarian operations. However, the results should be interpreted with caution and considered as orders of magnitude, not absolute values. In the future, it will be crucial to develop specific emission factors based on field surveys, harmonize methodologies at the sector level (via the GHG Protocol or the HCC tool), and document assumptions to ensure transparency and comparability.

## 5.6 Business Travel and Commuting

Total emissions: **2,365 tCO<sub>2</sub>e** (14% – 3rd largest category)



Main components :

- **Business travel** : 1 365 tCO<sub>2</sub>e
  - Road travel : 767 tCO<sub>2</sub>e
  - Air travel : 570 tCO<sub>2</sub>e
  - Train travel : 28 tCO<sub>2</sub>e
- **Commuting** : 1 000 tCO<sub>2</sub>e
  - Car : 26%
  - Bus : 19%
  - Train : 11%

### *Comparison with the 2021 Carbon Footprint:*

Overall, the “travel and commuting” category shows a significant reduction of about **75%**, but this decrease should be interpreted with caution: the scopes are not strictly comparable between 2021 and 2024.

Air travel: Emissions from flights slightly increased: 415 tCO<sub>2</sub>e in 2021 vs. 570 tCO<sub>2</sub>e in 2024. The distance traveled in 2024 reached 3.315 million km (compared to 3.139 million km in 2021<sup>4</sup>). This may be due to the fact that 2021 was heavily impacted by the COVID-19 pandemic, which drastically reduced international travel.

Road travel: A more complex situation: in 2024, the distance traveled by road is estimated at 3.5 million km, about three times less than in 2021. This decrease can be explained by :

- Reduction in operational volume (closure of delegations, tight budget context).

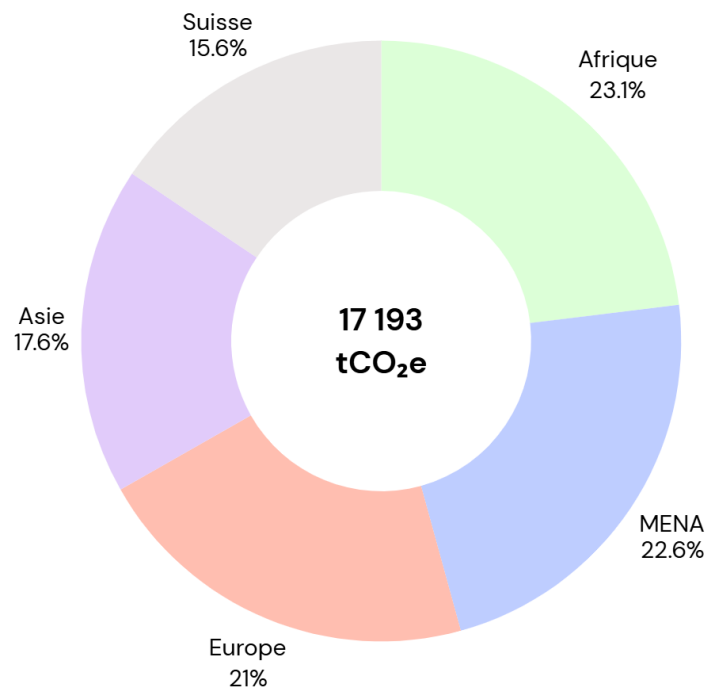
<sup>4</sup> Since the year 2021 was not representative of normal activity, the 2021 flight data has been adjusted to better reflect reality. The calculation methodology is documented and available upon request.

- Change in mobility model: Increased reliance on vehicle rental rather than purchase, leading to emissions being shifted to Scope 3 (“goods and services”).
- Methodological limitations: Lack of systematic tracking tools, incomplete data, and difficulty attributing expenses (global contracts including fuel, driver, etc.).

Commuting: Emissions amount to 1,000 tCO<sub>2</sub>e, down from 2021. The data seems more plausible this year but should still be interpreted with caution: it comes from a survey with a 30% response rate and significant disparities between countries.

In summary, the overall decrease in travel does not necessarily reflect a real reduction in emissions but rather contextual factors and methodological gaps. Air travel remains stable, while the drop in road travel is likely overestimated. Finally, commuting data is indicative but not exhaustive.

## 6. Results by Region

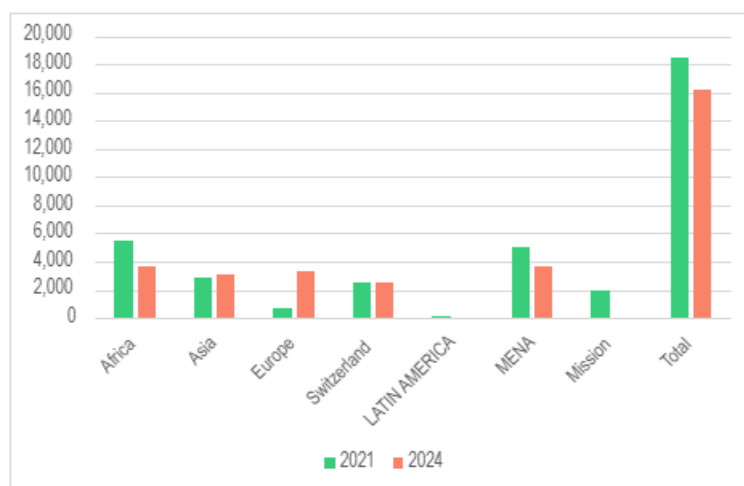


The data collection methodology also allows for analysis at the regional level. In 2024, the distribution of emissions by region is as follows:

Region	tCO <sub>2</sub> e <sup>5</sup>	Budget (M CHF)	Ratio
Africa	3687	26.4	139.7
MENA	3619	23.8	152.1
Europe	3362	18.3	183.7
Asia	3035	11.9	255
Switzerland (HQ)	2491	19,6	127.1

<sup>5</sup> Note that emissions related to commuting (estimated to 1'000 tCO<sub>2</sub>e) do not appear in this table.

### Comparison with the 2021 Carbon Footprint:



Between 2021 and 2024, Tdh's overall carbon footprint decreased by about 7%, but this reduction is not uniform across regions. There is a significant decrease in Africa and the MENA region, while emissions increased in Europe and Asia, and remained relatively stable at headquarters (Switzerland). It is important to note that the actual footprint is likely higher than the figure presented, as one intervention country, Nigeria, could not be included in the calculation scope.

These changes seem partly consistent with operational realities but warrant deeper analysis. While the organization's total budget increased from CHF 98 million in 2021 to CHF 100 million in 2024, a stable or slightly rising carbon footprint appears logical given this very modest budget growth. Indeed, it should be noted that Tdh has not been able to mobilize the necessary resources to implement its decarbonization roadmap, or only to a very limited extent, which also explains the absence of a more marked decrease.

**Europe:** The increase is mainly due to the inclusion in 2024 of the Ukraine delegation, absent in 2021, which has now become one of Tdh's largest and is heavily involved in cash transfer activities—among the most emission-intensive in the 2024 footprint. This evolution is also reflected in the regional budget (Europe), which increased by CHF 7 million in 2024 compared to 2021.

**Asia:** Growth is linked to the expansion of the Myanmar delegation, with intensified cash transfer activities. The regional budget (Asia) increased by about CHF 1 million between 2021 and 2024, corroborating this trend.

**Africa:** In contrast, Africa recorded a significant decrease, with a reduction of more than CHF 6 million in the total budget between 2021 and 2024, notably due to a sharp reduction in activities in Burkina Faso, which seems to have profoundly altered the distribution of emissions at the regional level.

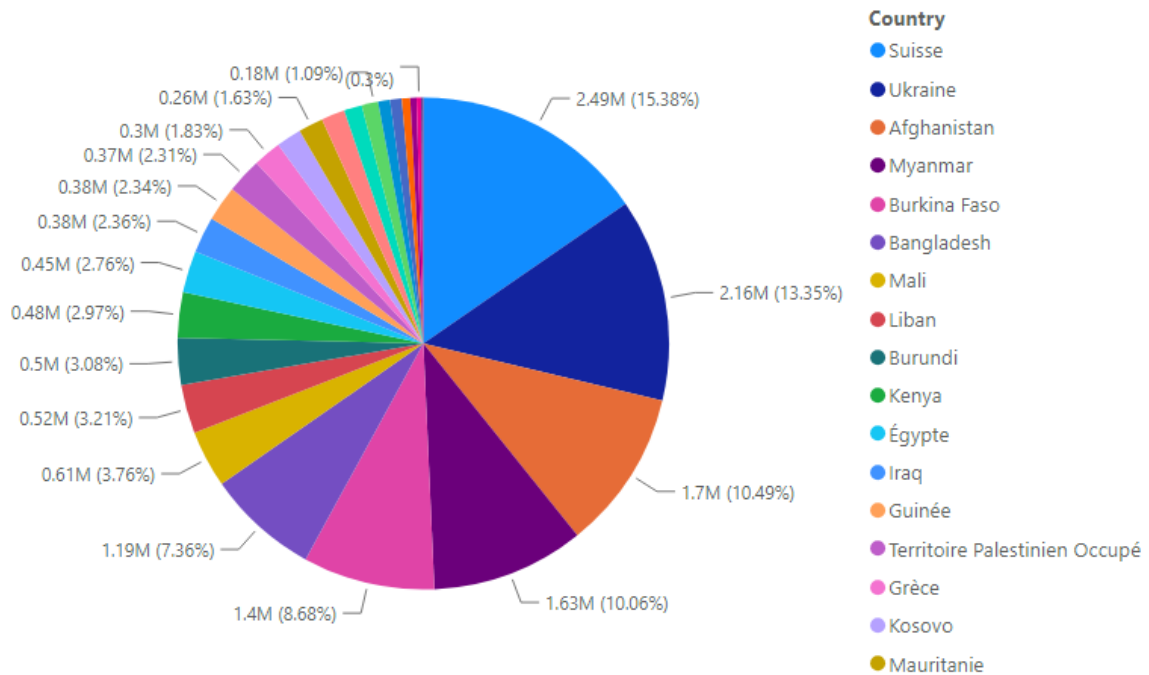
**MENA:** Trends in the MENA region require nuanced analysis. Although the budget increased by about CHF 2.2 million between 2021 and 2024, the decrease in emissions seems linked to changes in activities. The creation of the regional office in Amman in 2024, as part of the decentralization strategy, generated initial costs without significant impact on emissions. Furthermore, the Iraq delegation, a regional driver in 2021 with large-scale projects, saw its budget significantly reduced and focused on child protection projects, which generally emit less.

These observations highlight the importance of linking footprint variations to operational and budgetary dynamics to correctly interpret the results and adopt a critical perspective on them.

## 7. Results per Country

### Carbon Footprint

BY COUNTRY



### The 12 countries with the largest carbon footprint:

Country	Footprint 2024 (tCO2e) <sup>6</sup>	Budget 2024 (millions CHF)	Ratio
Switzerland (HQ)	2490	19.5	127.7
Ukraine	2160	5.4	400
Afghanistan	1700	2.8	607.1
Myanmar	1630	3.7	440.5
Burkina Faso	1400	9.8	142.9
Bangladesh	1190	5.9	201.7
Mali	610	4.6	132.6
Lebanon	520	6.2	83.9
Burundi	500	1.3	384.6
Kenya	480	3.5	137.1
Egypt	450	3.7	121.6
Irak	236	1.8	131.1

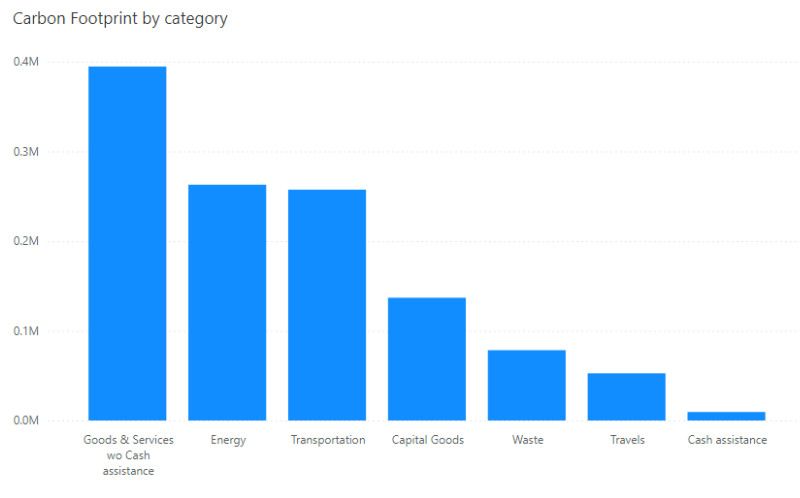
### Comparison with the 2021 Carbon Footprint:

In 2021, the data collected only allowed for regional-level analysis, without country-level detail. The 2024 carbon footprint represents a significant advancement: each country can now view its own footprint and analyze its specific emissions.

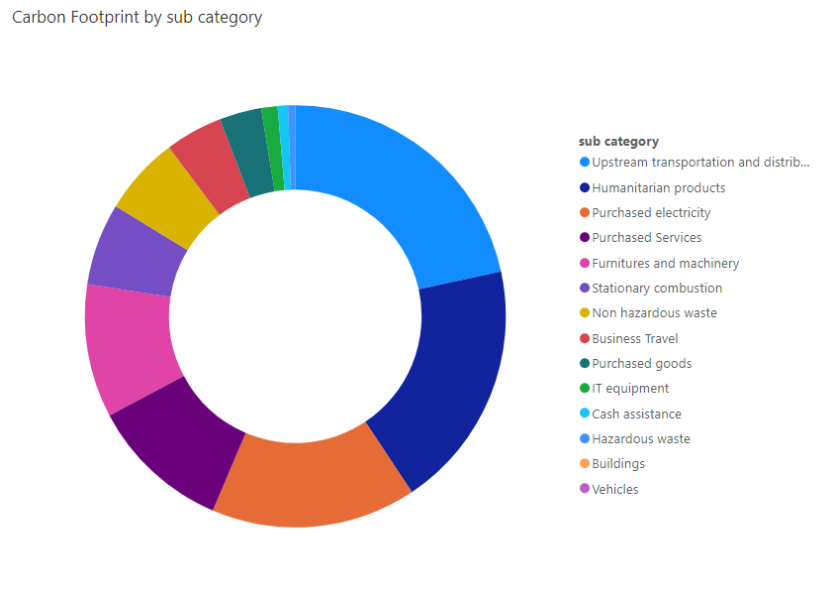
<sup>6</sup> Note that emissions related to commuting (estimated to 1'000 tCO2e) do not appear in this table.

*Example: Bangladesh*

Bangladesh's carbon footprint amounts to 1,192 tCO<sub>2</sub>e, with a detailed breakdown by category (see chart below).



The data collection system implemented also enables analysis by sub-category, providing a granular view of the most emission-intensive sources (see chart below):



This level of detail paves the way for targeted actions. For Bangladesh, for example, the main levers identified could be:

- Road freight, particularly for transporting materials between Chittagong and Cox's Bazar, Ukhiya, and Teknaf.
- Purchases of goods, especially for health centers in Cox's Bazar.
- Energy consumption at bases and health facilities.

This approach allows delegations to prioritize their reduction efforts based on their operational realities, thereby strengthening the effectiveness of sustainability strategies.

## 8. Limitations, Uncertainties, and Areas for Improvement

This assessment highlights several methodological limitations common in the sector, which also apply to Tdh:

### Data Collection :

- Dependence on financial data for certain categories (notably purchases), which limits the accuracy of estimates.
- Lack of rigor and quality control in collecting primary data (physical quantities) in several countries.
- Insufficient tracking of internal travel in some delegations: partial results on road travel and material transport reveal the absence of appropriate tools and approaches for detailed monitoring.
- Lack of information on the nature of cash transfers (context, usage surveys, etc.), a crucial point to strengthen given their weight in Tdh's carbon footprint.
- Partial coverage of operational partners: As Tdh increasingly relies on partners for project implementation, it will be essential to develop methodologies to assess their environmental impact as well.

Overall, strengthening monitoring, reporting, and verification processes appears to be a priority to improve the accuracy of projections and, consequently, the management of reduction actions.

### Methodology:

- Methodological changes making year-to-year comparisons difficult.
- Revision of certain emission factors in the HCC tool, also complicating some comparisons.
- Absence of an internal tool allowing regular updates of the carbon footprint and real-time visualization of changes.
- Lack of harmonized sector methodology for certain items such as cash transfers or operational partners.
- Variable scopes across organizations, making systematic discussions and comparisons increasingly complex. For example, several French organizations have recently decided to exclude certain categories from Scope 3 in their carbon footprint. If Tdh adopted this approach, its footprint would drop drastically. However, convinced of the importance of decarbonizing supply chains, we have chosen to maintain Scope 3 in our assessment.

In general, a more robust internal methodology—including an improved process for data collection, verification, processing, and visualization, as well as a regularly updatable monitoring framework—constitutes a priority to strengthen the quality of the exercise, the reliability of projections, and ultimately, the management of reduction actions.

## 9. Summary of Key Results and Conclusion

The table below summarizes the key quantitative indicators currently available, which form the main framework for monitoring and evaluating Tdh's environmental performance. This system should enable measurement of progress against the targets defined in the roadmap. Starting in 2026, each country will be required to report on this list of indicators to ensure regular and consistent monitoring.

Category	Indicator	Objective	Result 2021	Result 2024	Trend	Comment
<b>IMPACT</b>						
General	Emissions (tCO2e)	-50% by 2030	18'500	17'193	-7%	Probably higher (1 country excluded)
<b>INDICATORS</b>						
Air travel	Distance travelled (km)	-20% by 2025 ; -35% by 2030	3'139'402 <sup>7</sup>	3'314'200	+6%	Post-COVID recovery, few measures implemented
Road travel	Fuel consumption (l)	-15% by 2025 ; -30% by 2030				Monitoring to be established
Road travel	Distance travelled (km)	tbc		3'565'179		
Freight	Goods transported by plane (t.km)	-30% by 2025	619'518	238'771	-60%	Reduction in medicine-related freight
Purchasing / procurement	Emissions linked to the purchase of goods (tCO2e)	-5% by 2025 ; -35% by 2030	904	3'574	+295%	Underestimation in 2021, scope modified
Energy / building	Electricity consumption (kWh)	-20% by 2025 ; -40% by 2030	734'601	986'098	+34%	Shift linked to electrification
Energy / building	Electricity produced from renewable source (kWh)	30% by 2025 ; 90% by 2030				Monitoring to be established
Energy / building	Fuel consumption for generators (l)	tbc	206'585	120'213	-42%	Consistent decrease (electricity)
Waste	Number of countries operating a waste management plan	10 countries by 2025 ; all countries by 2026	0	3	-	Plans implemented (BFA, BGD, NPL)
Environmental risk and impact assessment	Share of new projects integrating EIA (%)	30% by 2024 ; 100% by 2025	0	8WASH projects		Indicator to be adjusted

Comparisons with the 2021 footprint and observed trends should be interpreted with caution, for the reasons detailed in this report.

<sup>7</sup> Since the year 2021 was not representative of normal activity, the 2021 flight data has been adjusted to better reflect reality. The calculation methodology is documented and available upon request.

In conclusion, two major observations emerge. First, strengthening the quality of indicator monitoring is essential to ensure the reliability and robustness of the data needed to calculate the carbon footprint. Second, the observed results are mixed: some indicators, such as road travel, freight, or fuel consumption by generators, show encouraging trends aligned with decarbonization objectives. Conversely, other categories—notably air travel and purchases of goods and services—show a tendency toward stagnation or even significant increases. For some indicators, such as renewable energy production via solar installations, the absence of reliable data for 2021 and 2024 makes analysis more complex. A third assessment will be necessary to confirm trends and distinguish methodological effects from real impacts. It should also be noted that decarbonization trajectories are progressive and non-linear: there may be a delay between implementing solutions and their reflection in reduced carbon footprints. Some interventions have probably not yet been captured by the indicators.

These discrepancies illustrate the difficulty of deploying structural measures at the global scale of the organization. Despite commendable initiatives in certain countries, the critical mass needed to trigger systemic change does not yet seem to have been reached. This situation is explained by limited resources to implement the decarbonization strategy. Additional effort will be essential to initiate a significant reduction dynamic.

Finally, it is crucial to recognize and value the efforts made by many colleagues to advance environmental sustainability on a daily basis and ensure the monitoring of our performance. We express our deep gratitude for their contribution to this report and to the progress of our roadmap.

As an organization dedicated to children, we have a special responsibility: to offer children and young people a future in a healthy and sustainable world. Reducing our own environmental impact is an essential step in honoring this responsibility.